



# Form ST-5C

## Contractor's Sales Tax Exempt Purchase Certificate

Rev. 8/98

**Massachusetts**  
**Department of**  
**Revenue**

### Part A. To be completed by governmental agency or IRC Section 501(c)(3) certified exempt organization

Exempt number <b>E</b> —      —	Contract number
Name of exempt organization	
Authorizing signature	Date

### Part B. To be completed by contractor

Contract number	
Date of contract	Estimated date of completion
Location and description of project	

### Part C. To be completed by purchaser

I hereby certify under the penalties of perjury that I am engaged in the performance of the above-described contract for the construction, reconstruction, alteration, remodeling or repair of a building or structure for a governmental agency or for an IRC Section 501(c)(3) certified exempt organization; and that the described quantities of building materials and supplies noted on the reverse side are being purchased for use exclusively in said contract.

To the best of my knowledge and belief, building materials and supplies used in said contract are exempt from the sales and use tax under the provisions of Massachusetts General Laws, Chapter 64H, section 6(f). I will maintain adequate records to show the disposition of all building materials and supplies purchased under this certificate. I understand that I am fully liable for the payment of any use tax due in the event that the property purchased under this certificate is used for any other purpose.

#### Signed under the penalties of perjury.

Signature	Title
Purchaser (contractor or subcontractor)	
Address	
Date	Registration number (if applicable)

Description of kind and quantity of property or receipts/invoices must be attached or noted on the back of this form.

#### Part D. Description of kind and quantity of property purchased

Date	Description	Quantity	Cost
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
		Total cost	\$

## Notice to Vendors

Exempt governmental agencies are: the United States, the Commonwealth of Massachusetts or any political subdivision thereof, or their respective agencies.

An exempt organization is any corporation, foundation, organization or institution which is exempt from taxation under the provisions of Section 501 (c)(3) of the U.S. Internal Revenue Code, as amended and in effect for the applicable period, and which organization or agency has been issued a Certificate of Exemption by the Commissioner of Revenue under Massachusetts General Laws, Chapter 64H, Sections 6(d) and (e). Any abuse or misuse of this certificate by any tax-exempt organization, or any unauthorized use of this certificate by any individual, constitutes a serious violation and will lead to revocation. Willful misuse of this Certificate of Exemption is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.

Exempt purchases of building materials and supplies are limited to those materials and supplies used, consumed, employed or expended in the construction, reconstruction, alteration, remodeling or repair of any building, structure, public highway, bridge or other such public work as well as such materials and supplies physically

incorporated therein. Exemptions also include rental charges for construction vehicles, equipment and machinery rented specifically for use on the site of any tax-exempt project or while being used exclusively for the transportation of materials for any such tax-exempt project under Massachusetts General Laws, Chapter 64H, section 6(f). Form ST-5C applies only to the contract specified therein. You must record the name of the purchaser, the sales price and date of each separate sale made under such certificate. A copy of a valid Form ST-2, Certificate of Exemption, must be submitted at the time of sale. The contract number, or other identifying designation of an unnumbered contract, must appear on purchase orders and invoices. The vendor must retain a copy of Form ST-5C accompanied by Form ST-2 as well as other tax records. See Record Retention Regulation 830 CMR 62C.24.

If necessary, additional information may be obtained from:

**Massachusetts Department of Revenue  
Bureau of Desk Audit  
Exempt Organization Unit  
200 Arlington Street  
Chelsea, MA 02150  
(617) 887-6970**

**REPLACE THIS PAGE**

**MASSACHUSETTS DEPARTMENT OF REVENUE –**  
**CERTIFICATE OF EXEMPTION (ST-2) FOR THE VOLPE**  
**CENTER**

See Mini-Forms Bins in the DTS-85 to obtain hard copy of the ST-2 form and attach it to the ST-5C in lieu of this page.

**REPLACE THIS PAGE**